

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

**UNITED STATES OF AMERICA,**

**Plaintiff,**

**vs.**

**CASE NO.: 2:13-cr-47  
JUDGE SMITH  
MAGISTRATE JUDGE KING**

**JON SCOTT DIAMOND,**

**Defendant.**

**ORDER**

On March 25, 2013, the Magistrate Judge issued a Report and Recommendation pursuant to 28 U.S.C. § 636(b)(1), recommending that the Court accept Defendant Diamond's guilty plea to Counts One and Four of the Information charging him with attempted income tax evasion in violation of 26 U.S.C. § 7201, and structuring transactions to evade reporting requirements in violation of 31 U.S.C. § 5324(a)(3). Defendant, represented by counsel, waived his right to appear on the matter before a District Judge. The Magistrate Judge conducted the colloquy required by Rule 11 of the Federal Rules of Criminal Procedure. Defendant's plea was knowing, voluntary, free from coercion, and had a basis in fact.

Defendant was specifically informed of his right to contest the Report and Recommendation by filing any objections within 14 days of the issuance of the Report and Recommendation pursuant to 28 U.S.C. §636(b)(1)(B) and Rule 72(b) of the Federal Rules of Civil Procedure. Defendant did not file any objections.

Accordingly, the Court **ADOPTS** the Report and Recommendation and **ACCEPTS** Defendant's plea of guilty to Counts One and Four of the Information. Defendant is hereby adjudged guilty of attempted income tax evasion in violation of 26 U.S.C. § 7201, and structuring transactions to evade reporting requirements in violation of 31 U.S.C. § 5324(a)(3).

**IT IS SO ORDERED.**

*/s/ George C. Smith*  
**GEORGE C. SMITH, JUDGE**  
**UNITED STATES DISTRICT COURT**